

## Chapter 2 GENERAL INFORMATION

### Section A--General

**2-1. Definition of Terms.** AFM 11-1, volume I, defines many of the terms used in this regulation. The following terms are frequently used in this directive:

**a. Budget Program Activity Code (BPAC).** A six-position alphanumeric code established for a classification below appropriation level to identify major budget programs and activities. It is applicable to procurement and RDT&E appropriations.

**b. Budget Authorization Account Number (BAAN).** A three-position code to identify individual approved construction projects. It pertains to military construction and military family housing appropriations.

**c. Accounts Receivable Sales Code.** A two-or three-position alphanumeric code that identifies the customer or activity or fund from which reimbursement is made. It applies to appropriation reimbursement transactions within Air Force appropriation and fund codes.

**d. Current Year O&M Appropriation Obligation Authority.** The O&M obligation authority as shown on the current fiscal year operating budget authority (OBA) documents. The OBA is accounted for in terms of major force program/budget authorization (MFP/BA), program element, functional category, responsibility center/cost center, element of expense investment account, and contracted advisory and assistance services code. It includes amounts for both the direct and reimbursable programs.

**e. Direct Program Obligations.** Gross fiscal year-to-date obligations by MFP/BA minus year-to-date reimbursable obligation. Represents obligations incurred in the operation of facilities, purchase of materials, etc., in direct support of unit missions and for which reimbursement will not be received. Direct program authority for a particular fiscal year is a legal limitation on an annual basis if so stated on the OBA document.

**f. Element of Expense/Investment Code (EEIC).** A five-digit alphanumeric code consisting of two parts: a three-digit account code followed by a two-digit subaccount code to provide a further shred-out. The codes are designed for use in budget preparations and accounting systems to identify the nature of services and items acquired for immediate consumption (expense) or capitalization (investment). EEICs are used as part of the accounting classification in accounting for commitment, obligation, disbursement, collection, and international balance of payment transactions. EEICs identify the nature of services and items acquired for immediate consumption or capitalization. Generally, MAJCOMs/FOAs/DRUs may assign two-digit subaccount codes for their accounting requirements.

**g. Expense Processing Code (EPC).** A two-position alphanumeric code used to identify categories of expense (such as military personnel expense), transactions which are not locally funded.

**h. Functional Category (FuCat).** A DoD classification of expense, subordinate to program element, denoting the type of activity or organization incurring the expense.

**i. Fund Code (FC).** A two-position code established for each Air Force appropriation, DoD funds allotted to Air Force, and military assistance appropriations transferred to the Air Force. These codes facilitate computer processing and are an element of the allotment code.

**j. Interfaced Systems.** Two or more management information systems without common data elements or data banks for which conversion procedures are established to permit the feeding of information from one system to another to meet the needs of managers.

**k. Major Force Programs/Budget Authorization (MFP/BA).** An aggregate of mission oriented and support programs, resources, and cost data included in the Department of Defense Program. It is a two-position alphanumeric code.

**l. Materiel Program Code (MPC).** A four-position code to identify major elements of weapon systems. It is used with procurement appropriations with the BPAC.

**m. Operating Agency Code (OAC).** A major high-level organizational unit within the Air Force to which HQ USAF allocates funds.

**n. Operating Budget (OB).** An approved financial operating plan which is the basis of authorization and financial control of obligations and changes in working capital for the execution of programs financed by O&M and military personnel appropriations and Defense Business Operations Fund (DBOF) industrial activity.

**o. Operating Budget Account Number (OBAN).** Operating Budget Account Number (OBAN). A two position code synonymous with allotment serial number assigned by the operating agencies (MAJCOMs, FOAs) to identify specific funding points.

**p. Operating Budget Authority (OBA).** An official funding document (AF Form 1449, Operating Budget Authority) issued to operating agencies which includes authorization for actual obligations for certain AF Industrial fund activities and actual expenses financed from O&M and military personnel appropriations, including the reimbursable program. The OBA documents is used at all levels to which operating budgets are issued.

**q. Operating Budget Year (OBY).** The period during which material is consumed or labor performed. Current, first prior, and second prior and years are reported. The current OBY may be associated with the same or any prior fiscal year. Prior OBYs are associated only with the same prior fiscal year.

**r. Organization Code.** A three-digit number assigned by the base supply officer per AFM 67-1. The organization codes are used to identify an organization cost center of internal functions or base-level supply.

**s. Output Measures.** A designated unit of accomplishment which permits the measurement of an organization's productivity or output in relation to the resources consumed.

**t. Program Element Code (PEC).** An element of the DoD Defense Program representing a combination of personnel, equipment, and facilities which together constitute a specific identifiable military capability or support activity (for example, a B-52 squadron). DoD and Air Force PEC codes are identified in AF Corporate Data Dictionary (AFCDD) (former AFR 700-20, volume I), ADE PR-570 (access on-line database through AFC4A/XPD, Scott AFB, IL, DSN 576-5699/5700).

**u. Project Funds Management Record (PFMR).** A record maintained in the materiel accounting system to provide for control over that portion of each responsibility center managers operating budget programmed for purchase of expense materials from the DBOF stock activity (fund). It is used to record available expense authority, current month and fiscal year-to-date sales, sales returns, and due-outs for both supplies and expense equipment.

**v. Reimbursable Program Total.** The amount shown on the OBA document for the total reimbursement program.

**w. Resource Management System (RMS).** Includes all procedures for collecting and processing recurring quantitative information that (1) relates to resources, and (2) is for the use of management. Resources are personnel, materiel (that is, real and personal property), services, and money. Management includes planning, budgeting, acquisition, use, consumption, storage, and disposition of resources. Systems involve the recurring orderly cycles of planning, reporting, and feedback.

**x. Responsibility Center/Cost Center (RC/CC) Codes.** These codes identify Air Force organizations, subordinate units, successive levels of responsibility, and their related cost accounts. Responsibility centers are the focal point of managerial control and represent a level of reporting for financial accountability. A cost center is a subordinate entity or unit of activity of an organization used for purposes of cost accumulation and distribution. The cost account is subordinate to a cost center and is used to collect costs below organizational entities; also cost accounts are identified to a single parent command, DoD program element, and functional category. (See DFAS-DE 7000.1-R (former AFR 170-5) for AF application.)

**y. Service Unit.** An organizational entity that provides a measurable service and distributes the cost of this service to the ultimate user.

**z. Supporting Systems.** These subsidiary accounting systems, although established to serve their specific objective, provide data to the accounting system for operations, accounting system for investments, and accounting system for research and development. For example:

- (1) Medical materiel.
- (2) Stock activity fund supplies and equipment.
- (3) Civilian pay.
- (4) BEAMS/WIMS.
- (5) Cost systems (JOCAS, etc.)
- (6) BLMPs.

**aa. Total Direct Program Operating Budget.** The total O&M expense for the direct program exclusive of the reimbursable program.

**ab. Total Operating Budget Program.** The sum of the total direct operating budget and the total reimbursement program.

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**ac. Unfilled Customer Order (UFO).** Valid accepted customer orders for goods or services which have not been filled and for which reimbursement is expected.

**ad. Undelivered Orders Outstanding (UOO).** Undelivered orders represent an obligation against the government for orders placed or contracts awarded for which services or goods have not been received or paid. The value of such orders and contracts is considered outstanding until such services or goods are received, at which time expenses are incurred and that portion is moved to the accrued expenditure stage.

**ae. Working Capital.** Consists of current resources on hand such as cash, inventories of consumable materiel, other current assets less liabilities, contract and orders outstanding, before issue of materiel to users or services actually rendered. (NOTE: This term is most often used in relation to DBOF stock and industrial fund activities.)

**2-2. Abbreviations Used.** Figure 2-1 shows the abbreviations most often used.

**2-3. Data Element and Data Use Identifiers.** The standard Air Force account structure and data elements are in AFCDD (former AFR 700-20). Standardized data elements are identified by reference to authorized data element (ADE), standard data element (SDE), authorized data chain (ADC), and authorized code number (ACN). Responsibility center/code center (RC/CC) codes are in DFAS-DE 7000.1-R (former AFR 170-5). The personnel accounting symbol is in AFM 30-3, vol. IV, and organization code and non-fly issue codes are in AFM 67-1. Data element or data use identifiers frequently used are in figure 2-2.

**2-4. Interrelationship of Publications and Systems.** This regulation sets up the rules to be used by all accounting activities. Actions prescribed are within the policies spelled out in the DoD Financial Management Regulation 7000.14-R. AF directives in the 171 series standardize computer procedures for accounting and finance operations. Other Air Force standard publications are referred to when appropriate to establish procedural relationships and to avoid duplication of instruction. A numerical index of standard and recurring Air Force publications is in Air Force Index (AFIND) 2.

**2-5. Quality Assurance Program.** The quality assurance program is outlined in DFAS-DE 177-10.

## Section B--Air Force Privacy Act Program

**2-6. General Provisions of the Act.** The Air Force Privacy Act Program applies to the A&F and is designed to preserve the personal privacy of individuals. To ensure this privacy, A&F personnel follow the provisions of AFI 37-132, AF Privacy Act Program, (former AFR 12-35). Defense Finance and Accounting Service (DFAS) personnel follow provisions of DoD 5400.11-R, DoD Privacy Program. (NOTE: For Freedom of Information Act matters, AF personnel follow provisions of AFI 37-131, AF Freedom of Information Act Program (former AFR 4-33). DFAS personnel follow provisions of DoD 5400.7-4, DoD Freedom of Information Act Program.) DFAS personnel should contact DFAS-DE/CWLR for guidance. In general, the accounting activity must collect, provide access to, amend, safeguard, and give out personal information from financial record systems kept by the Department of the Air Force as specified in AFI 37-132.

**a. Collection and Use of Data.** When personal information or Social Security Number (SSN) is requested from an individual, advise that person of the authority for soliciting the information, the purpose for which it will be used, its routine uses, the effect on the individual if he or she does not supply the information, and whether giving it is voluntary or not.

**b. Access by the Individual.** Upon request, individuals must be told whether or not a system of records contains a record pertaining to them. If the individuals wish, they can see their records. The granting of access must not be conditioned upon any requirement that the individual justify his or her need to gain access. Before granting access, an individual must provide reasonable verification of his or her identity. See AFI 37-132 for exceptions in granting access to individuals.

**c. Amendment of Data.** Individuals have the right to ask that their records be amended. A written statement acknowledging receipt of a request for amendment of a record must be provided to the individual within 10 workdays. See AFI 37-132 for procedures to use in processing amendment requests.

**d. Safeguarding Information.** Accounting activities must make sure that records are accessed only by authorized personnel who are screened and cleared for need to know.

**e. Dissemination of Information:**

(1) Except as provided in AFI 37-132, no record in a system of records kept by the Air Force will be disclosed by any means of communication to any person or any agency outside the DoD without a written request by, or prior written consent of, the individual to whom the record pertains. (NOTE: There are criminal penalties for knowingly and willfully disclosing a record about an individual without his or her written consent (AFI 37-132)).

(2) Keep a record of the date, nature, and purpose of each disclosure of an individuals record to any person or agency outside DoD, and the name and address of the person or agency to whom the disclosure is made.

(3) Denial Authority. The Director, Defense Finance and Accounting Service, Denver Center (DFAS-DE) is the denial authority for requests for information under the Privacy Act for records at DFAS-DE. The Director, Defense Finance and Accounting Service is the Appellate Authority.

**2-7. Privacy Act Statements:**

a. Within this regulation, only the administrative report (claims) (paragraph 12-10) is subject to the Privacy Act of 1974.

b. To simplify requirements for data collection, a separate Privacy Act statement has been printed for the report identified as being subject to the Privacy Act of 1974. A copy of the applicable Privacy Act statement must be given to an individual at the time personal information is solicited.

**ABBREVIATIONS**

ABA-Annual Budget Authorization  
 ACA-accounts control area  
 ACC-Air Combat Command  
 ACO-Administrative Contracting Officer  
 A&D-Accounting and Disbursing Agent  
 ADSN-Accounting and Disbursing Station Number  
 AEA-Annual Expense Authority  
 AEP-Accrued Expenditures Paid  
 AEU-Accrued Expenditures Unpaid  
 AF-Air Force  
 A&F-Accounting and Finance  
 AFB-Air Force Base  
 AFCDD-Air Force Corporate Data Dictionary  
 AFCMD-Air Force Contract Management Division  
 AFIF-Air Force Industrial Fund (now DBOF Industrial Fund Activity)  
 AFISC-Air Force Inspection and Safety Center  
 AFMC-Air Force Materiel Command  
 AFO-Accounting and Finance Office(r) (see FSO/OPLOC)  
 AFPRO-Air Force Plant Representative Office  
 AFRES-Air Force Reserve  
 AFSF-Air Force Stock Fund (now DBOF Stock Fund Activity)  
 ALC-Air Logistics Center  
 AMC-Air Mobility Command  
 ANG-Air National Guard  
 ARF-Air Reserve Forces  
 ASIF-Airlift Service Industrial Fund (now DBOF Airlift Service business activity)  
 ASN-Allotment Serial Number  
 AUTODIN-Automatic Digital Network (now FTP)  
 BA-Budget Authorization  
 BAAN-Budget Authorization Account Number  
 BAFO-Base Accounting and Finance Office  
 BCE-Base Civil Engineer  
 BEAMS-Base Engineer Automated Management System  
 BEMO-Base Equipment Management Office  
 BF-base funded  
 BLMPS-Base-level Military Personnel System  
 BPAC-Budget Program Activity Code  
 BSO-Base Supply Officer  
 CADC-Contract Administration Data Center  
 CBPO-Consolidated Base Personnel Office  
 CD-calendar day(s)  
 CFY-current Fiscal Year  
 CMA-centrally managed allotment  
 COB-close of business  
 CODC-Contracting Office Data Center  
 CONUS-continental United States  
 CP-centrally procured  
 CPN-contract payment notice  
 CSA-Commercial Services area

**Figure 2-1. Abbreviations Frequently Used in This Regulation.**

CSB-computer support base  
 CSR-civil service retirement  
 CY-current year  
 DA-Disbursing Agent  
 DAFO-Division Accounting and Finance Office; Deputy Accounting and Finance Officer  
 DAFSC-duty Air Force specialty code  
 DARPA-Defense Advanced Research Projects Agency (DoD)  
 DBOF-Defense Business Operating Fund  
 DBR-detail billing record  
 DBT-data base transfer (transmission)  
 DCA-Defense Communication Agency  
 DCASR-Defense Contract Administration Services Region (now DFAS-CO)  
 DCMLLO-Defense Contract Management Liaison Office  
 DDN-Defense Data Network  
 DFA-deposit fund account  
 DFAS-CO-Defense Finance and Accounting-Columbus  
 DFAS-DE-Defense Finance and Accounting-Denver  
 DFAS-IN-Defense Finance and Accounting-Indianapolis  
 DJMS-AC-Defense Joint Military Pay System-Active Component  
 DJMS-RC-Defense Joint Military Pay System-Reserve Component  
 DLA-Defense Logistics Agency  
 DMRD-Defense Management Report Decision  
 DMS-Depot Maintenance Service (Industrial Fund Activity)  
 DoD-Department of Defense  
 DoDAAD-Department of Defense Activity Address Directory  
 DoDFC-Department of Defense functional category  
 DoDFMR-Department of Defense Financial Management Regulation  
 DRU-Direct Reporting Unit  
 DSN-Defense Switching Network  
 DSSN-disbursing station symbol number  
 EA-expenditure authority  
 EAID-equipment authorization inventory data  
 EEIC-element of expense/investment code  
 EOD-end of day  
 EOM-end of month  
 EOQ-end of quarter  
 EPC-expense processing code  
 ESP-emergency and special program  
 FAC-functional account code  
 FAR-Federal Acquisition Regulation  
 FC-Fund Code  
 FCA-Fund Cite Authorization  
 FCF-foreign currency fluctuation  
 FCFCD-Foreign Currency Fluctuations, Construction, Defense  
 FCFD-Foreign Currency Fluctuations, Defense  
 FTP-File Transfer Protocol  
 FH-Family Housing  
 FIA-financial inventory accounting  
 FMS-foreign military sales  
 FOA-Field Operating Agency (former SOA)  
 FRB-Federal Reserve Bank  
 FSC-Federal supply classification  
 FSO-Financial Services Office(r)

**Figure 2-1. Continued.**

FT-foreign transaction  
 FY-fiscal year  
 GAO-General Accounting Office  
 GBL-Government bill of lading  
 GL-general ledger  
 GLA-general ledger account  
 GLIC-general ledger identification code  
 GLSA-general ledger subsidiary account  
 GOGO-government-owned and government-operated  
 GPO-Government Printing Office  
 GSA-General Services Administration  
 GSD-General Support Division  
 GSU-geographically separated unit  
 HQ USAF-Headquarters, United States Air Force  
 IBP-international balance of payments  
 IBS-interfund billing system  
 IC-intermediate command  
 IMR-inventory management record  
 IRCN-Interagency report control number  
 JV-journal voucher (OF 1017G)  
 JOCAS-Job Order Cost Accounting System  
 MACR-materiel acquisition control record  
 MAFR-merged accountability and fund reporting  
 MAJCOM-major command(s)  
 MAP-military assistance program  
 MART-master appropriation reference table  
 MCP-military construction program  
 MEMO-medical equipment management office  
 MET-management engineering team  
 MFH-military family housing  
 MFP-major force program  
 MILSCAP-Military standard contract administration procedures  
 MILSTRIP-Military standard requisitioning and issue procedures  
 MIPR-Military Interdepartmental Purchase Request  
 MMPA-master military pay account  
 MORD-miscellaneous obligation/reimbursement document  
 MPA-military pay area  
 MPC-materiel program code  
 MTZ-Mountain Time Zone  
 NASA-National Aeronautics and Space Administration  
 NLT-not later than  
 NOE-Notice of Exception  
 OA-obligation authority  
 OAC-operating agency code  
 OB-operating budget  
 OBA-operating budget authority  
 OBAN-operating budget account number  
 OBY-operating budget year  
 OLVIMS-Online Vehicle Integrated Management System  
 O&M-operations and maintenance  
 OPLOC-operating location  
 OSD-Office of the Secretary of Defense  
 P&CA-paying and collecting area (now Disbursing/Paying and Collecting)

**Figure 2-1. Continued.**

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PCS-permanent change of station  
PEC-program element code  
PFMR-project funds management record  
PFY-prior fiscal year  
PIIN-procurement instrument identification number  
PO-purchasing office  
PY-program year  
QAP-Quality Assurance Program  
QEA-quarterly expense authority  
RC/CC-responsibility center/cost center  
RCS-reports control symbol  
RDT&E-research, development, test, and evaluation  
RMS-resource management system  
RP-record position  
RS-revised statutes  
SAF-Secretary of the Air Force  
SAT-satellite  
SBR-summary billing record  
SBSS-Standard Base Supply System  
SC-accounts receivable sales code  
SMA-subject matter area (now Processing Center)  
SRAN-stock record account number  
SSN-social security number  
TB-trial balance  
TCO-termination contracting officer  
TD-Treasury Department  
TDY-temporary duty  
TFR-total final report  
UFO-unfilled customer order  
UOO-undelivered orders outstanding  
US-United States  
WD-workday(s)  
WIMS-Workorder Information Management System  
WO-work order

**Data Element and Data Use Identifiers****AFCDD (Former AFR 700-20)  
or other References**

Accounting and Disbursing Station Numbers (ADSNs)	ADC AC-112
Accounts Receivable Sales Code	ADE AC-115
AF Appropriations	AFR 172-1
Air Force Specialty Code	ADE AI-690
Allotment Code	ADC AL-415
Allotment Serial Number	ADE AL-449
Appropriation Symbol Year Designator (FY)	ADE-AP-625
Budget Authorization Account Number	ADE BU-121
Budget Emergency or Special Program USAF	ADE BU-126
Budget Project	AFR 172-1
Budget Program Activity Code	ADE BU-135
Budget Special Project Code	ADE BU-139
Civil Engineering Account Codes	ADE CI-865
Contracted Advisory Assistance Codes	ADE EL-191
Countries of the World	SDE CO-817
Day of Year	SDE DA-955
Deposit Fund Accounts	ADC DE-610
Disbursing Station Symbol Number	ADE AC-112
Document Identifier	ADE DO-085
Duty Air Force Specialty Code	ADE AI-690
Element Expense Investment Accounts	ADE EL-191
For-Other ADSN	ADE AC-112
Functional Account Code	ADE FU-500
Functional Category	ADE FU-510
Fund Code	ADE-FU-515
General Ledger and Subsidiary Accounts	ADE GE-520
General Ledger Identification Code	ADE GE-525
Geopolitical	ADE GE-550
Geographical Location Indicator	ADE GE-611
Grade, Military Personnel Pay	ADE GR-050
Major Command Identity	ADE MA-360
Major Force Program	ADE MA-362
Materiel Program Code	ADC MA-820
Medical Facility	ADE ME-142
Merged Accountability and Fund Reporting (MAFR)	ADE ME-670
Operating Agency Code	ADE OP-168
Operating Budget Account Number	ADE OP-170
Operating Budget Year Designator	ADE OP-171
Organizational Nomenclature	ADE OR-265
Personnel Accounting Symbol	ADC PE-662
Processing Center Identification Code	ADE PR-498
Program Element	ADE PR-570
Program Year Designator	ADE PR-584
Real Property Category Code	ADE RE-008
Receipt Accounts	ADE RE-055
Responsibility Center/Cost Center	AFR 170-5
Routing Identifier	ADE RO-850
Sales and Sales Return	ADE SA-410
Social Security Number	ADE SO-080

**Figure 2-2. Data Element and Data Use Identifiers.**

Subject Matter Area Collection Designator	deleted & replaced with ADE PR-498
Subject Matter Area Disbursement Designator	deleted & replaced with ADE-PR-498
Successor M Appropriations	ADE SU-120
Vendor or Debtor	ADE VE-509
Vendor Type	ADE VE-514